

**AMENDMENTS TO THE SPECIFICATION**

**Please replace the paragraphs at page 19, lines 4-15 with the following amended paragraph:**

The polycrystalline AlN 48 and the SiO<sub>2</sub> film 47 are subsequently subjected to etching by dry etching and wet etching methods so that the surface of the substrate is exposed at an opening 49. Si-doped GaN layer 50 is formed, using MOVPE equipment, in the opening of the wafer having formed thereon the above-mentioned mask, ~~and the GaN layer is grown laterally, unites with an adjacent GaN layer, and is planarized to form an n-GaN layer 50.~~

In this way, ~~the GaN layer is planarized,~~ the n-GaN layer 50 is formed, and a semiconductor substrate comprising the mask having formed thereon the polycrystalline AlN 48 is formed. Voids are introduced in the n-GaN layer 50 around areas where the polycrystalline AlN 48 is formed.